

Rev. 12/99

**FORM S&BT**  
**APPLICATION FOR CERTIFICATE OF**  
**PAYMENT OF TAXES DUE ON THE**  
**IMPORTATION OF ALCOHOLIC BEVERAGES**

Name of Applicant \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_ (      )  
Number and Street Telephone Number

City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Conn. Gen. Stat. §12-435b imposes an alcoholic beverages tax on the storage or use within Connecticut of any untaxed alcoholic beverages in the possession of any person other than (1) a licensed alcoholic beverages distributor or (2) a carrier for transit from outside Connecticut to a licensed alcoholic beverages distributor in Connecticut.

"Untaxed alcoholic beverages" are alcoholic beverages that have not previously been subject to the Connecticut alcoholic beverages tax. Purchases of untaxed alcohol beverages are also subject to Connecticut sales and use taxes. You must attach an original or a photocopy of the invoice or numbered slip that was issued at the time of purchase. On Lines 1 through 5, Column E, enter the amount that you paid for the untaxed alcoholic beverages including shipping or handling charges. If you paid sales or use tax to another jurisdiction on your purchase of untaxed alcoholic beverages, enter on Line 8 the amount of sales or use tax paid to the other jurisdiction as long as the invoice or slip shows the amount of tax paid to the other jurisdiction. You must complete and file this form (with two photocopies) with the Department of Revenue Services at the above address. If the Department approves this form, two copies noting such approval will be returned to you. This approval alone, however, will not permit you to import alcoholic beverages from outside Connecticut. You must file either **Form BT-100**, *Application for Permission to Import Alcoholic Beverages from within the United States for Personal Consumption*, or **Form BT-101**, *Application for Permission to Import Alcoholic Beverages from outside the United States for Personal Consumption*, in order to apply for permission to import alcoholic beverages from outside Connecticut.

**COMPLETE SCHEDULE A ON REVERSE SIDE FIRST**

A TYPE OF BEVERAGE	B NO. OF GALLONS	C TAX RATE	D ALCOHOLIC BEVERAGE TAX	E GROSS PURCHASE PRICE
1. BEER AND MALT BEVERAGES		X \$.20	\$	\$
2. DISTILLED LIQUOR		X \$4.50	\$	\$
3. STILL WINES NOT IN EXCESS OF 21%		X \$.60	\$	\$
4. STILL WINES OVER 21% & SPARKLING WINES		X \$1.50	\$	\$
5. LIQUOR COOLER NOT OVER 7% ALCOHOL		X \$2.05	\$	\$
6. TOTALS			\$	\$
7. CALCULATED USE TAX - MULTIPLY THE AMOUNT ENTERED IN COLUMN E, LINE 6 BY 6% (.06)			\$	
8. SALES OR USE TAX PAID TO OTHER JURISDICTIONS (IF ANY)			\$	
9. USE TAX DUE (Subtract Line 8 from Line 7. If less than zero, enter -0-.)			\$	
10. TOTAL AMOUNT DUE (Add Line 9 and the amount entered in Line 6, Column D)			\$	

If you need information or assistance, call the Excise/Public Services Taxes Unit at 860-541-3225, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.

Mail certified check or money order to the above address payable to: **COMMISSIONER OF REVENUE SERVICES.**

I declare under the penalty of false statement that I have examined this application, **FORM S&BT**, and, to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

\_\_\_\_\_  
SIGNATURE OF APPLICANT

\_\_\_\_\_  
DATE

**This section to be completed by the Department of Revenue Services**

DATE OF RECEIPT \_\_\_\_\_

DATE ACTION TAKEN \_\_\_\_\_

ACTION TAKEN: \_\_\_\_\_ Certificate approved  
\_\_\_\_\_ Certificate disapproved

BY: \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Title

## SCHEDULE A

[illegible]